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17 **UNITED STATES DISTRICT COURT**
18 **CENTRAL DISTRICT OF CALIFORNIA**
19 **SOUTHERN DIVISION**
20

21 UNITED STATES OF AMERICA,

22 Plaintiff,

23 v.

24 SUSAN A GEIDEL,

25 Defendant.
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Case No. SACV 17-229-AG(DFMx)

Order to Show Cause

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2 Based upon the Petition to Enforce Internal Revenue Service Summons,
3 Memorandum of Points and Authorities, and supporting Declaration, the Court
4 finds that Petitioner has established a *prima facie* case for judicial enforcement of
5 the subject Internal Revenue Service (IRS) summons. *See United States v. Powell*,
6 379 U.S. 48, 57-58, 85 S.Ct. 248, 255, 13 L.Ed.2d 112, 119 (1964).

7 **IT IS ORDERED** that Respondent appear before this District Court of the
8 United States for the Central District of California, at the following date, time, and
9 address, to show cause why the production of books, papers, records, and other
10 data demanded in the subject IRS summons should not be compelled:

11 Date: April 10, 2017

12 Time: 10:00 am

13 Courtroom: 10D

14 Address: Ronald Reagan Federal Building and United States Courthouse
15 411 West Fourth Street, Santa Ana, California 92701
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18 **IT IS FURTHER ORDERED** that copies of the following documents be
19 served on Respondent (a) by personal delivery, (b) by leaving a copy at
20 Respondent's dwelling or usual place of abode with someone of suitable age and
21 discretion who resides there, or (c) by certified mail:

22 1. This Order; and

23 2. The Petition, Memorandum of Points and Authorities, and accompanying
24 Declaration.

25 Service may be made by any employee of the IRS or the United States Attorney's
26 Office.
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1 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
2 Respondent of the herein described documents, Respondent shall file and serve a
3 written response, supported by appropriate sworn statements, as well as any
4 desired motions. If, prior to the return date of this Order, Respondent files a
5 response with the Court stating that Respondent does not oppose the relief sought
6 in the Petition, nor wish to make an appearance, then the appearance of
7 Respondent at any hearing pursuant to this Order to Show Cause is excused, and
8 Respondent shall comply with the summons within ten (10) days thereafter.

9 **IT IS FURTHER ORDERED** that all motions and issues raised by the
10 pleadings will be considered on the return date of this Order. Only those issues
11 raised by motion or brought into controversy by the responsive pleadings and
12 supported by sworn statements filed within ten (10) days after service of the herein
13 described documents will be considered by the Court. All allegations in the
14 Petition not contested by such responsive pleadings or by sworn statements will be
15 deemed admitted.
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17 DATED: February 23, 2017
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19 U.S. DISTRICT COURT JUDGE
20 ANDREW J GUILFORD
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